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FAX

TO:	FROM:
Commissioner for Patents, Mail Stop:	C. Douglass Thomas Ph: 650-903-9200, Fax: 650-903-9800
COMPANY:	DATE:
United States Patent Office	JUNE 5, 2008
FAX NUMBER:	NO. OF PAGES (INCLUDING COVER):
571-273-8300	12
PHONE NUMBER:	SENDER'S REFERENCE NUMBER:
	IPVBP003
RE:	RECIPIENT'S REFERENCE NUMBER:
	10/826,531

NOTES/COMMENTS:

Transmitted herewith are the following documents for entry into the above-noted file:

Response B Transmittal 1 page

Response B 10 pages

Thank you.

THE INFORMATION CONTAINED IN THIS FACSIMILE MESSAGE IS PRIVILEGED AND CONFIDENTIAL, AND IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL NAMED ABOVE AND OTHERS WHO HAVE BEEN SPECIFICALLY AUTHORIZED TO RECEIVE SUCH. IF THE RECIPIENT IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, OR IF ANY PROBLEMS OCCUR WITH TRANSMISSION, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE AT (650)903-9200. THANK YOU.

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JUN 05 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: CHEUNG et al.

Attorney Docket No.: IPVBP003

Application No.: 10/826,531

Examiner: BLAIR, KILE O.

Filed: April 15, 2004

Group: 2615

**Title: DIRECTIONAL SPEAKER FOR
PORTABLE ELECTRONIC DEVICE****CERTIFICATE OF FACSIMILE**

I hereby certify that this correspondence is being transmitted by facsimile to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on June 5, 2008.

Signed: Patricia Tate

Printed Name: Patricia Tate

RESPONSE B TRANSMITTALCommissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an Amendment in the above-identified application.

The fee has been calculated as shown below.

	Claims After Amendment		Highest Previously Paid For	Present Extra	Small Entity Rate Fee	Large Entity Rate Fee
Total Claims	25	MINUS	4	00	$\times 25 =$	$\times 50 =$
Independent Claims	25	MINUS	4	00	$\times 105 =$	$\times 210 =$
Multiple Dependent Claim Present and Fee Not Previously Paid					\$	\$
				Total	\$00.00	\$

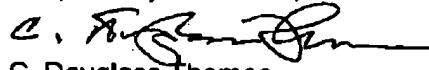
Applicant(s) hereby petition for a _____ - month extension(s) of time to respond to the aforementioned Office Action.

Applicant(s) believe that no (additional) Extension of Time is required; however, if it is determined that such an extension is required, Applicant(s) hereby petition that such an extension be granted and authorize the Commissioner to charge the required fees for an Extension of Time under 37 CFR 1.136 to Deposit Account No. 50-3874 (Order No. IPVBP003).

Enclosed is a Credit Card Payment Form for the amount of \$_____ to cover the additional claim fee and/or extension of time fees.

Please charge any additional fees required to facilitate filing the enclosed response, to Deposit Account No. 50-3874 (Order No. IPVBP003).

Respectfully submitted,



C. Douglass Thomas
Reg. No. 32,947

Appln. No. 10/826,531

Atty. Docket No. IPVBP003

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PATENT

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Signed: Patricia Tate

Printed Name: Patricia Tate

RESPONSE BMail Stop _____
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated April 1, 2008, please amend the above-identified patent application as follows:

Remarks/Arguments begin on page 2 of this paper.